

Taxpayers with a total sales and use tax liability of \$50,000 or more in a calendar year must file a monthly sales tax return. This threshold includes all state and local sales and use, transient room, restaurant, short term leasing and municipal energy sales and use taxes, and waste tire fees.

Every business with a combined sales and use tax liability of \$96,000 or more for the preceding calendar year must pay sales tax monthly by electronic funds transfer (EFT).

Any business may choose to voluntarily pay by EFT.

## **EFT Payment Methods**

To pay using ACH Debit, [click here – TaxExpress](#) .

To pay using ACH Credit, [click here – Pub 43](#) .